

Nebraska Tax Application

**FORM
20**

Please attach a check for those programs listed in section 15 that require a fee.

1 Do you hold, or have you previously held a Nebraska ID number?
☐ YES ☐ NO
 If Yes, provide the number: _____

3 County of Business Location Within Nebraska

PLEASE DO NOT WRITE IN THIS SPACE

2 Federal Employer ID Number

4 For Department Use Only

NAME AND LOCATION ADDRESS OF BUSINESS (print clearly)	NAME AND MAILING ADDRESS
Name Doing Business As (dba)	Name
Legal Name	
Business Street Address (Do Not Use PO Box)	Street or Other Mailing Address
City State Zip Code	City State Zip Code
Is your Nebraska location within the city limits? (1) <input type="checkbox"/> YES (2) <input type="checkbox"/> NO	5 Name and Address of Legal Entity/Owner

6 Identify Owner and Spouse (if joint ownership), Partners, Members, or Corporation Officers (one of the listed individuals must sign as applicant).		
Social Security Number	Name, Address, City, State, Zip Code	Title, If Corporate Officer

7 Type of Ownership

- | | | |
|--|---|---|
| (1) <input type="checkbox"/> Sole Proprietorship | (5) <input type="checkbox"/> Foreign Corporation (another state or country) | (9) <input type="checkbox"/> Nonprofit Organization |
| (2) <input type="checkbox"/> Partnership | (6) <input type="checkbox"/> S Corporation | (10) <input type="checkbox"/> Cooperative _____ |
| (3) <input type="checkbox"/> Nonprofit Corporation | (7) <input type="checkbox"/> Governmental | (11) <input type="checkbox"/> Limited Liability Company |
| (4) <input type="checkbox"/> Corporation | (8) <input type="checkbox"/> Fiduciary (Estate or Trust) | |

8 Accounting Basis

- (1) ☐ Cash
 (2) ☐ Accrual
 (3) ☐ Other _____

9 Accounting Period (Type of Year) (see instructions)

- (1) ☐ Calendar – January 1 to December 31
 (2) ☐ Fiscal – 12 Month Ending _____
 (3) ☐ Fiscal – 52 or 53 Week Ending _____

10 Location of Records

- (1) ☐ Same as Location Address (3) ☐ Other Address (provide below)
 (2) ☐ Same as Mailing Address

Address	City	State	Zip Code
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11 Reason for Filing Application – Check Appropriate Boxes. If Box 3 is checked, you may cancel your old Nebraska ID number on the final return, on a Form 22, or by providing the number and final date in Box 3 below.

- | | | |
|---|--|---|
| (1) <input type="checkbox"/> Original Application | (3) <input type="checkbox"/> Changed Business Entity (To cancel Nebraska ID number of previous entity, write the ID number and final date here: ID # _____ Date _____) | (4) <input type="checkbox"/> Renewal-Cigarette Dealers Only |
| (2) <input type="checkbox"/> Change in Partners | | (5) <input type="checkbox"/> Add Tax Program |
| | | (6) <input type="checkbox"/> Other (attach explanation) |
- From - ☐ Sole Proprietorship ☐ Partnership ☐ Limited Liability Company ☐ Corporation
- To - ☐ Sole Proprietorship ☐ Partnership ☐ Limited Liability Company ☐ Corporation

12 Provide a description of your business operations and products or services sold.

a. Primary business type: ☐ Retailer ☐ Lessor ☐ Wholesaler ☐ Manufacturer ☐ Other

If you marked "Lessor", do you lease motor vehicles to others for periods of longer than 31 days? ☐ YES ☐ NO

b. If your business does not operate year-round, identify the months you operate. _____

c. How many business establishments do you operate: in Nebraska? _____ in U.S.A.? _____

d. If you purchased an existing business, identify the previous owner.

Name	Address	City	Zip Code	Nebraska ID Number
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COMPLETE REVERSE SIDE

**Read the attached Nebraska Licensing Requirements and complete the information
for all tax programs for which you need to be licensed.**

If you need to report a liability for periods prior to the date of this application, enter the earliest date (month, day, year) for which you need a return.

13 SALES AND USE TAX (NO FEE)

Month/Day/Year

- ☐ Sales Tax Permit — Enter the date of your first sale.....
- a. Select a filing frequency based on your estimated annual state sales tax liability:
- (1) ☐ \$3,000 or more (monthly) (2) ☐ \$900 to \$2,999 (quarterly) (4) ☐ Less than \$900 (annually)
- b. If you have more than one licensed location, your returns will be filed:
- (1) ☐ Separate for each location (2) ☐ Combined for all locations (monthly e-filing is required), file application [Form 11](#).
- ☐ Use Tax Permit — Enter the date of your first purchase.....
- a. If a sales tax permit has been applied for, do not check this box since use tax is to be reported on the sales tax return.
- b. Select a filing frequency based on your estimated annual state use tax liability:
- (1) ☐ \$3,000 or more (monthly) (2) ☐ \$900 to \$2,999 (quarterly) (4) ☐ Less than \$900 (annually)

Month/Day/Year

14 WITHHOLDING AND INCOME TAX (NO FEE)

Month/Day/Year

- ☐ Income Tax Withholding — Enter the date of the first wages paid.....
- a. Will your average Nebraska monthly withholding exceed \$500?..... (1) ☐ YES ☐ NO
- b. 1. Will your **annual** state income tax withholding be less than \$500 per year? ☐ YES ☐ NO
2. Have you been allowed to file federal withholding returns annually?..... ☐ YES ☐ NO
- If you answered YES to either of the questions in "b," mark filing frequency preference..... (2) ☐ Quarterly (4) ☐ Annually
- c. Withholding tax returns will be filed:
- (1) ☐ For each separate location (2) ☐ Consolidated for all locations (3) ☐ Consolidated by region or district
- d. Will you have a payroll service prepare your returns? ☐ YES (If YES, attach a [Power of Attorney, Form 33](#).) ☐ NO
- e. Additional business operations employing Nebraska residents (Attach additional sheet if necessary.)

Nebraska ID Number	Business Name	Location Address, City, State, Zip Code

Note for LLCs: LLCs that are required to file with Nebraska and file their federal income tax as a corporation or partnership, must check either "corporate" or "partnership" below. (Enter Beginning Date) Month/Day/Year

- ☐ Corporate Income Tax.....
- Are you an S Corporation? (3) ☐ YES ☐ NO
- ☐ Partnership Income Tax.....
- ☐ Fiduciary Income Tax.....
- ☐ Financial Institution Tax (indicate type of institution).....
- (1) ☐ Bank (2) ☐ Savings and Loan (3) ☐ Credit Union (4) ☐ Other (specify):

15 MISCELLANEOUS TAX PROGRAMS

(Enter Date of
First Transaction)
Month/Day/Year

- ☐ Tire Fee Permit.....
- Select a filing frequency based on your estimated annual taxable tire sales:
- (1) ☐ 3,000 tires or more (monthly) (2) ☐ 900 – 2,999 tires (quarterly) (4) ☐ Less than 900 tires (annually)
- ☐ Lodging Tax Permit.....
- Select a filing frequency based on your estimated annual taxable sales:
- (1) ☐ \$10,000 or more (monthly) (4) ☐ Less than \$10,000 (annually)
- ☐ Litter Fee License.....
- If you have more than one licensed location, you must file a combined litter fee return. File application [Form 11](#).
- ☐ Severance and Conservation.....
- ☐ Prepaid Wireless Surcharge — Note: The filing frequency for this surcharge will be same as sales tax. If you file a combined sales tax return, you will file a Prepaid Wireless Surcharge Return on a combined basis.

Month/Day/Year

Programs Requiring Fees:

- ☐ Wholesale Cigarette Dealer's Permit — **\$500 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)** ...
- ☐ License to Transport Unstamped Cigarettes — **\$10 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)**
- ☐ Tobacco Products License — **\$25 Fee (ENCLOSE PAYMENT)**
- You do not need this license if tobacco products (not including cigarettes) are purchased from a supplier who has a Nebraska Tobacco Products License.
- a. Foreign corporations must attach the "Acknowledgement of Filing" copy of the NE Certificate of Authority.
- b. Noncorporate persons must designate a Nebraska resident agent.

16 Person to contact regarding this application

Authorized Contact Person (please print) _____ Title _____ Email Address _____ Phone Number _____

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Owner, Partner, Member, Corporate Officer, or
Person Authorized by Attached Power of Attorney _____ Title _____ Date _____ Phone Number _____

You may fax this form to 402-471-5927.

Mail this application to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98903, LINCOLN, NE 68509-8903.**
www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729



FREE SUBSCRIPTION SERVICE FOR WEBSITE CHANGES AND UPDATES

Keep informed of additions and updates to the Department's website by signing up for the free subscription service. You will be notified by email about areas of interest that you select. See the Department's website to register to receive these timely notifications.

INSTRUCTIONS TO COMPLETE FORM 20

LINE 2. Generally, you should have your federal employer ID number (EIN) prior to applying for a Nebraska tax program license. An EIN can be applied for at <http://www.irs.gov/businesses>. If you are required to have an EIN and you do not have one at the time of submitting this application, you must provide the Nebraska Department of Revenue (Department) with your EIN shortly after it is received. When you get your EIN, complete a [Nebraska Change Request, Form 22](#), and put your EIN in Box 2, and write "Not available at time of application" in Box 11.

LINE 6. Complete the information requested. Individuals must include their Social Security number (SSN) on this application. Providing this information is mandatory. The SSN or FEIN is needed to properly identify you and process your application and other documents. The Department has the legal right to obtain this information per [Neb. Rev. Stat. §§ 77-2705](#) and [77-27,119](#).

LINE 12. Direct sellers (home party and direct sales companies) marketing through independent sales representatives, sometimes referred to as consultants or distributors, may request a Distributor's Agreement. This Agreement allows sales tax to be collected and remitted by the direct selling company, rather than by each of its independent sales representatives. Direct selling companies should request a Distributor's Agreement in the line 12 area.

Construction Contractors must be registered in the Nebraska Department of Labor Contractor Registration Database. Registration is applied for at www.dol.nebraska.gov.

LINE 14d. A [Power of Attorney, Form 33](#), is available on the Department's website.

LINE 16. An Authorized Contact Person designated on line 16 will have the authority to receive the Nebraska ID number assigned from this application.

ELECTRONIC FILING AND PAYMENT INFORMATION

Electronic Filing

[Sales and use tax filers](#) and [withholding tax filers](#) can [e-file](#) their returns.

Electronic Funds Transfer (EFT)

Businesses licensed to pay taxes in Nebraska are encouraged to [make payments electronically](#). Registration is simple and allows immediate payments to be made. Certain taxpayers with annual payments in excess of statutory thresholds are required to make EFT payments.

NEBRASKA LICENSING REQUIREMENTS

The Nebraska Tax Application, Form 20, is used for the following tax programs.

SALES AND USE TAX

❖ **Sales Tax Permit.** Every person engaged in business as a retailer making retail sales of taxable property or services in Nebraska must obtain a sales tax permit for **each** location in this state. "Engaged in business" in this state means (see [Nebraska Sales and Use Tax Reg-1-004](#)):

- Maintaining or occupying an office or place of business in this state;
- Having any representative or solicitor in this state for the purposes of selling, delivering, or taking orders;
- Deriving rental receipts from leased tangible personal property located in this state;
- Soliciting retail sales from residents of this state on a continuous or systematic basis through the media;
- Being owned or controlled by an entity that owns or controls a retailer in this state; or
- Maintaining or having a franchisee or licensee who is a retailer in this state.

A separate permit is required for each retail location. See the [Sales Tax Regulations](#) for additional information.

Any retailer having at least 80% ownership in more than one licensed location making retail sales in Nebraska may apply for permission to file a combined sales tax return by filing a [Nebraska Combined Filing Application, Form 11](#). All combined sales and use tax filers must e-file on a monthly basis using the Department's [NebFile](#) program.

❖ **Use Tax.** Every individual or business, storing, distributing, using or consuming property, or making use of taxable services in Nebraska, is subject to use tax when the applicable Nebraska sales tax has not been paid. Obtaining a sales tax permit using the Form 20 allows you to report and pay both sales tax and use tax on the same return. If you are not required to have a sales tax permit, apply for a use tax ID number on the Form 20.

WITHHOLDING AND INCOME TAX

❖ **Withholding.** If you have an office or conduct business in Nebraska, or are considered an employer for federal purposes, you must apply for an income tax withholding certificate prior to withholding income taxes, for Nebraska. See the [Withholding Regulations](#) for additional information. The withholding requirement extends to payments made to all employees, including nonresidents, for services performed in Nebraska. Withholding may also be required when paying a nonresident of Nebraska, for services performed in Nebraska, who is not an employee. Gambling winnings and other payments that are subject to federal withholding are included in the term "wages" and are subject to Nebraska withholding. Withholding may also be required for certain construction contractors who are not registered on the Contractor Registration Database at www.dol.nebraska.gov. Nebraska income tax must also be withheld on pension and annuity payments which are subject to federal withholding.

- ❖ **Corporation Income Tax.** Every business entity subject to federal corporate income tax and engaged in business in Nebraska, or having sources of income from Nebraska, must file a [Nebraska Corporation Income Tax Return, Form 1120N](#). Insurance companies and certain nonprofit organizations filing Federal Forms 990-T, 1120H, or 1120POL, must also file Form 1120N. Corporations which have elected to file under Subchapter S of the Internal Revenue Code must file a [Nebraska S Corporation Income Tax Return, Form 1120-SN](#), **unless** all shareholders are Nebraska residents, and all income is derived from Nebraska sources. A LLC electing to file as a corporation must file a Nebraska Corporation Income Tax Return, Form 1120N or if electing to file as a S Corporation, if it has a nonresident shareholder or non-Nebraska income, it must file a Nebraska S Corporation Income Tax Return, Form 1120-SN.
- ❖ **Partnership Income Tax.** The [Nebraska Partnership Return of Income, Form 1065N](#), must be completed by every partnership that has one or more nonresident partners or income derived from outside of Nebraska. A partnership return is **not** required if all partners are residents of Nebraska, and all income is derived from Nebraska sources. Form 1065N must also be filed by a limited liability company (LLC) which is treated as a partnership for federal income tax purposes and which derives income from Nebraska sources. A Form 1065N is required **unless** all of the LLC's members are residents of Nebraska and all of its income is derived from Nebraska sources.
- ❖ **Fiduciary Income Tax.** Every fiduciary of a resident estate or trust must file a [Nebraska Fiduciary Income Tax Return, Form 1041N](#), if the estate or trust is required to file a federal income tax return for the taxable year. A fiduciary return is **not** required for a simple trust if all of the trust's beneficiaries are residents of Nebraska, all of the trust's income is derived from sources in Nebraska, and the trust has no federal taxable income.
- ❖ **Financial Institution Tax.** Every financial institution which maintains a permanent place of business in Nebraska and actively solicits deposits from Nebraska residents must file a [Nebraska Financial Institution Tax Return, Form 1120NF](#). A financial institution does not file a Nebraska Corporation Income Tax Return.

MISCELLANEOUS TAX PROGRAMS

- ❖ **Tire Fee.** Retailers selling new tires for a motor vehicle, trailer, semitrailer, or farm tractor must obtain a tire fee permit. Only one permit is issued regardless of the number of locations selling new tires (see [Nebraska Tire Fee Information Guide](#)).
- ❖ **Lodging Tax.** Any person operating a hotel, motel, inn, campground, bed and breakfast, or other lodging facility in Nebraska must obtain a lodging tax permit for **each** location. **Important Note:** The location address and the county of business location given on this application must reflect the actual physical location of the lodging facility, not a management company or office location (see [Nebraska and Local Taxes on Lodging Information Guide](#)).
- ❖ **Litter Fee.** Manufacturers, wholesalers, and retailers having annual gross proceeds of \$100,000 or more from sales in this state of products subject to the litter fee must obtain a litter fee license for **each place of business** selling these products. Manufacturers, wholesalers, or retailers with more than one location **must** license **each** location and file a combined litter fee return and report the total gross proceeds for all locations. A [Nebraska Combined Filing Application, Form 11](#), must be filed to obtain a combined litter fee number (see [Nebraska Litter Fee Information Guide](#)).

- ❖ **Severance and Conservation Tax.** Every person severing oil or natural gas from the soil of Nebraska must be licensed and pay the severance and conservation tax, unless the oil or gas is sold in Nebraska, and then the first purchaser must pay the tax.
 - ❖ **Nebraska Prepaid Wireless Surcharge.** Every person making taxable sales of prepaid wireless telecommunications services must be licensed to collect the Nebraska Prepaid Wireless Surcharge. Sales of prepaid mobile phones, prepaid phone cards, and the recharging of those prepaid phones and cards are taxable.
 - ❖ **Wholesale Cigarette Dealer.** In order to purchase and affix cigarette tax stamps to packages of cigarettes for sale or distribution, a dealer must obtain a permit. A bond is required. This permit is required to be renewed annually. **Each location that affixes tax stamps must be licensed.**
- Important Note.** Visit the Department's website for the [Nebraska Directory of Certified Tobacco Product Manufacturers and Brands](#) that contains the list of cigarettes and roll your own (RYO) products that are approved for sale in Nebraska. It is unlawful to sell, offer, or possess for sale in Nebraska, any cigarettes or RYO tobacco that is not listed on this Directory. Sign up for the free subscription service for updates or review the Department's website on a continual basis to be aware of changes made to this Directory.
- ❖ **License to Transport Unstamped Cigarettes.** Common carriers transporting unstamped cigarettes from any bonded warehouse to a licensed wholesale cigarette dealer in Nebraska must obtain a license to transport unstamped cigarettes. A bond is required.
 - ❖ **Tobacco Products.** A license must be obtained by the first owner of the tobacco products prior to importing or manufacturing and selling tobacco products in Nebraska. The first owner is any out-of-state supplier who ships or transports tobacco products to retailers in Nebraska. The first owner also includes any wholesaler or retailer who purchases tobacco products from an out-of-state supplier who does not have a license. **Tobacco products include those forms of tobacco, other than cigarettes, suitable for chewing or smoking.**

Each of the following programs has a separate application form, as indicated, and is available on the Department's website.

MECHANICAL AMUSEMENT DEVICE

Operators and distributors of mechanical amusement devices that are used for a game, contest, or amusement, must file a [Nebraska Tax Application and Return for Mechanical Amusement Device Decals, Form 54](#).

BINGO, LOTTERY, RAFFLE, OR LOTTERY BY PICKLE CARD

Any qualified Nebraska nonprofit organization, volunteer fire company or volunteer first-aid, rescue, ambulance or emergency squad may apply for a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000, by filing a [Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50](#).

MOTOR FUELS TAXES

Every person owning or possessing motor fuel in Nebraska for distribution, sale, or delivery in Nebraska must have the appropriate license from the Motor Fuels Division before conducting business. The appropriate motor fuels license is obtained by filing a [Nebraska Motor Fuels License Application, Form 20MF](#).